

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MASSACHUSETTS

LIBERTY MUTUAL INSURANCE )  
COMPANY AND SUBSIDIARIES, )  
Plaintiff, ) Civil No. 1:05-11048-RCL  
v. )  
UNITED STATES OF AMERICA, )  
Defendant. )

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LIBERTY MUTUAL FIRE INSURANCE )  
COMPANY AND SUBSIDIARIES, )  
Plaintiff, ) Civil No. 1:05-11049-RCL  
v. )  
UNITED STATES OF AMERICA, )  
Defendant. )

UNITED STATES' MOTION FOR SUMMARY JUDGMENT

Pursuant to Rule 56 of the Federal Rules of Civil Procedure and Local Rule 56.1, the United States moves this Court to enter summary judgment denying plaintiffs' claim that they are entitled to the year-end gross-up adjustment provided in section 4.02 of Revenue Procedure 92-77 and their alternative claim that they are entitled to claim both the fresh start adjustment and the special deduction provided in section 11305 of the Revenue Reconciliation Act of 1990.

Request for Oral Argument

United States' requests that a hearing be held on its motion for summary judgment.

Respectfully submitted,

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